

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
SOUTHEASTERN DIVISION**

XIAOYONG AN O'NEAL,

Plaintiff,

v.

CAROLYN W. COLVIN,  
Acting Commissioner of Social Security

Defendant,

)  
)  
)  
)  
)  
)  
)  
)  
)  
)  
)

No. 1:15CV179 ERW

**MEMORANDUM AND ORDER**

Plaintiff alleges that a county in Minnesota improperly calculated the value of his real property during a tax assessment. He argued to the county that the value should have been calculated based on market value because the property was his “working project to make a living.” He claims the county was wrong to refuse his claim unless two conditions occurred: (1) he was not the owner anymore; and (2) the market value was less than the tax value. The question in this case is whether the allegations in the complaint give rise to subject matter jurisdiction in this Court.

“Federal courts are courts of limited jurisdiction. The requirement that jurisdiction be established as a threshold matter springs from the nature and limits of the judicial power of the United States and is inflexible and without exception.” *Kessler v. Nat’l Enterprises, Inc.*, 347 F.3d 1076, 1081 (8th Cir. 2003) (quotation marks omitted); *see Kuhl v. Hampton*, 451 F.2d 340, 342 (8th Cir. 1971) (federal courts “were not established to mediate any and all types of complaints and alleged wrongs.”).

Under Rule 12(h)(3) of the Rules of Civil Procedure, the Court is required to dismiss a complaint at any time if it determines that subject matter jurisdiction is lacking.

There are no allegations giving rise to federal question jurisdiction under 28 U.S.C. § 1331 or diversity jurisdiction under 28 U.S.C. § 1332. The dispute is between plaintiff and a local government in Minnesota, and this Court's territorial jurisdiction is limited to Missouri. Therefore, this Court does not have jurisdiction to hear plaintiff's complaint.

The Court will allow plaintiff an opportunity to show that subject matter jurisdiction exists before it dismisses this case for lack of jurisdiction. In order to properly show jurisdiction, plaintiff must cite to the specific federal statute or statutes that allow him to proceed in federal court in Missouri.

Accordingly,

**IT IS HEREBY ORDERED** that plaintiff must show cause within twenty-one (21) days from the date of this Order why this case should not be dismissed for lack of subject matter jurisdiction.

**IT IS FURTHER ORDERED** that if plaintiff fails to comply with this Order, this action will be dismissed without further proceedings.

So Ordered this 22nd day of October, 2015.



---

E. RICHARD WEBBER  
SENIOR UNITED STATES DISTRICT JUDGE